

# National Cannery Association

WASHINGTON, D. C.

Information  
Letter



For N. C. A.  
Members

Membership Letter No. 44

December 22, 1923.

Warehouse Plan Saved This Member One Year's Dues.  
Also Defends Warehouse Plan.  
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## Warehouse Plan Saved This Member One Year's Dues.

That the N.C.A. Warehouse Plan is not only workable, but is now actually working, may be seen from the following letter received from one of the very large canners of the country:

"We have just had occasion to try out the N.C.A. Warehouse plan and although we have not as yet settled a swell claim which has been made against us, your organization has investigated this claim for us and advised us that the goods had been roughly handled, also that the can mark was not ours.

"This one claim, if we had been compelled to pay, would have amounted to more than our year's dues in the N.C.A.

"We feel the warehousing plan is the only fair way for all concerned."

## Also Defends Warehouse Plan.

Under the heading "One in Four Hundred Gives Swell Guarantee",  
The Canner recently said:

"This, from an Indiana broker, doesn't look as if 'chain stores and retailers are having no trouble to book their orders for canned foods on swell allowance basis' as alleged by a New York paper:

"We are interested in your editorial headed "Jam or Get Jammed" in your issue of November 17. After reading this we have gone through our contracts on future canned goods and we know you will be interested to learn that we find the following result:

"Four hundred and five contracts called for a swell guarantee until July 1, 1924. One contract carries with it one half of one per cent. swell allowance. One contract was for a six months' swell allowance and one contract to be free from swells on arrival."

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Railroads Grant Reduced Convention Rates.

Reduced rates to members and dependent members of their families of a fare and a half for the round trip to the Buffalo Convention have been requested of the various passenger associations, and at this writing have been granted by the Trunk Line Association, Central Passenger Association, the Southeastern Passenger Association, the Transcontinental Passenger Association, and the Western Passenger Association. It is expected the other passenger associations will grant this request.

To secure the benefit of these rates, members of the National Cannery Association should write the Secretary's office for the number of certificates required, as tickets can only be purchased on presentation of a certificate.

A letter will be addressed to members, giving full information about the reduced rates as soon as all the passenger associations have been heard from.

Demand for Canning Literature.

The National Cannery Association recently received a letter from the American Food Journal of New York which read, in part, as follows:

"Here are some requests for your booklets, regarding which we would like to make a brief explanation.

"We were asked to have Miss Ingersoll, one of our editors, speak before the New York State Association of Home Economics Teachers on 'Commercial Material Valuable to Home Economics Workers'.

"This was the first time material of this sort had been presented to teachers in this way. Miss Ingersoll made an interesting test. As part of her speech she exhibited all the material we had that food manufacturers were willing to furnish teachers. She told the teachers that if they wanted any of the material, to write their names on a slip and indicate the articles desired.

"Were they interested?

"That exhibition looked like a bargain counter at Macy's. Teachers were three deep looking it over and making up their lists. We received requests for 2,862 booklets and would have had many more, but we had to tell them to stop."

The writer went on to say that food manufacturers can get a tremendous promotion value at very little cost if they will furnish teachers the right kind of material and information that they can pass on; and that the teachers want the opportunity to cooperate.

Two bulletins alone, from the National Cannery Association, brought twenty-five requests.



Voluntary Removal of Buildings Notice.

Canners will be interested in the following income tax notice having to do with deductions in connection with the voluntary removal of buildings. In this connection, Treasury Department Article 142, Regulations 45 (1920 Edition) is amended to read as follows:

"Loss due to the voluntary removal or demolition of old buildings, the scrapping of old machinery, equipment, etc., incident to renewals and replacements, will be deductible from gross income in a sum representing the difference between the cost of such property demolished or scrapped or the March 1, 1913 value thereof if acquired prior to that date, whichever is lower, and the amount of a reasonable allowance for the depreciation which the property had undergone prior to its demolition or scrapping, that is to say, the deductible loss is only so much of the original cost or the March 1, 1913 value, if acquired prior to that date, whichever is lower, less salvage, as would have remained unextinguished had a reasonable allowance been charged for depreciation during each year prior to its destruction. When a tax payer buys real estate upon which is located a building which he proceeds to raze with a view to erecting thereon another building, it will be considered that the tax payer has sustained no deductible loss by reason of the demolition of the old building, and no deductible expense on account of the cost of removing the useless building."

Article 155, Regulations 33 (Revised), is amended to read as follows:

"Loss due to the voluntary removal or demolition of old buildings, the scrapping of old machinery, equipment, etc., incident to renewals or replacements will be deductible from gross income, in an amount representing the difference between the cost of such property demolished or scrapped or the value thereof as of March 1, 1913, if acquired prior to that date, whichever is lower, and an amount measuring a reasonable allowance for depreciation which the property had undergone prior to its demolition or scrapping; that is to say, the deductible loss is only so much of the original cost, or March 1, 1913 value, if acquired prior to that date, whichever is lower, less salvage, as would have remained unextinguished had a reasonable allowance been charged off for depreciation during each year prior to its destruction."

Again Gas from Leaky Stove, Instead of "Ptomaine".

Following closely upon two such cases reported in the Middle West by Dr. J.C.Geiger, of the United States Public Health Service, where persons were supposed to have been made ill from "ptomaine" poisoning, but in reality were the victims of gas from leaky stoves, there comes another case from West Virginia of almost the same character.

Fifteen girls, students in the eighth grade of a public school at Winchester, were overtaken by a sudden illness while attending a two-hour session of the domestic science class. The members of the class were engaged in cooking certain vegetables, and all partook of one or the other of these dishes. All were nauseated, and several were said to have been overcome. Immediately, it was reported that they were the victims of "ptomaine poisoning".

Upon investigation, however, this was denied by the school authorities, who issued a statement attributing the illness of the students to fumes

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arising from a new stove which was being used for the first time.

Nailing Another One.

Not long ago, a newspaper story was printed in New York to the effect that a family of six persons were made ill in Brooklyn by lead poisoning from drinking evaporated milk. An investigation by the National Canners Association revealed the fact that there was nothing wrong with the canned milk. This was confirmed by the Brooklyn Board of Health. Already two of the newspapers have printed retractions, and others are expected to follow.

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